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# புதுச்சேரி மாநில அரசிதழ்

## La Gazette de L'État de Poudouchéry

### The Gazette of Puducherry

#### PART - II

சிறப்பு வெளியீடு		EXTRAORDINAIRE	EXTRAORDINARY	
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No. }	Puducherry	Monday	8th	October 2012
(16 Asvina 1934)				

#### GOVERNMENT OF PUDUCHERRY

#### LAW DEPARTMENT

No. 42/Leg./2012-LD.

Puducherry, the 22nd September 2012.

The following Act of the Legislative Assembly, Puducherry has received the assent of the Lieutenant-Governor on the 22nd September 2012 and is hereby published for general information :—

THE PUDUCHERRY VALUE ADDED TAX  
(AMENDMENT) ACT, 2012

(Act No. 5 of 2012)

(22-9-2012)

AN  
ACT

**further to amend the Puducherry Value Added  
Tax Act, 2007.**

BE it enacted by the Legislative Assembly of  
Puducherry in the Sixty-third year of the Republic of  
India as follows :—

Short title and  
commencement.

1. (1) This Act may be called the Puducherry  
Value Added Tax (Amendment) Act, 2012.

(2) It shall be deemed to have come into  
force with effect from the 1st day of January 2012.

Amendment of  
the Schedules.

2. In the Puducherry Value Added Tax  
Act, 2007,—

Act  
No. 9  
of  
2007.

(i) in the First Schedule,

(a) the entries against serial numbers 10A,  
18A, 28B, 42A and 45A shall be omitted;

(b) in serial number 28-A, the entries  
against sub-items (9), (11), (15) and (21)  
shall be omitted;

(c) for serial number 39 and the entries  
relating thereto, the following shall be  
substituted, namely:—

“39 A. Meat, fish, prawn and other  
aquatic products when not cured or frozen  
and eggs;

39 B. Livestock other than live chicken sold  
in Mahe region”;

(ii) in the Third Schedule,

(a) for the expression “Taxable at the rate of four per cent.” wherever it occurs, the expression “Taxable at the rate of five per cent.” shall be substituted;

(b) in Part-A,

(i) after serial number 48, the following shall be inserted, namely:—

“48 A. Edible oil, vegetable oil, oil cake and deoiled cake”;

(ii) after serial number 59 (A), the following shall be inserted, namely:—

“59 (B) Handicrafts”;

(iii) after serial number 81, and the entries relating thereto, the following shall be inserted, namely:—

“81 A. Live chicken sold in Mahe region”;

(iv) after serial number 82, and the entries relating thereto, the following shall be inserted, namely:—

“82 A. Masala Powder”;

(c) in the entries under serial number 68 of Part-A, in the Appendix, for the portion beginning with bracket and the words “(The industrial inputs” and ending with the symbol, figure and bracket “@ 4%)”, the following shall be substituted, namely:—

“(The industrial inputs and packing materials to be taxed @ 5%)”;

(iii) in the Fourth Schedule, for the expression “Taxable at the rate of twelve and half per cent.” wherever it occurs, the expression “Taxable at the rate of fourteen and half per cent.” shall be substituted.

**A. RAGOU,**  
Law Secretary to Government.

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